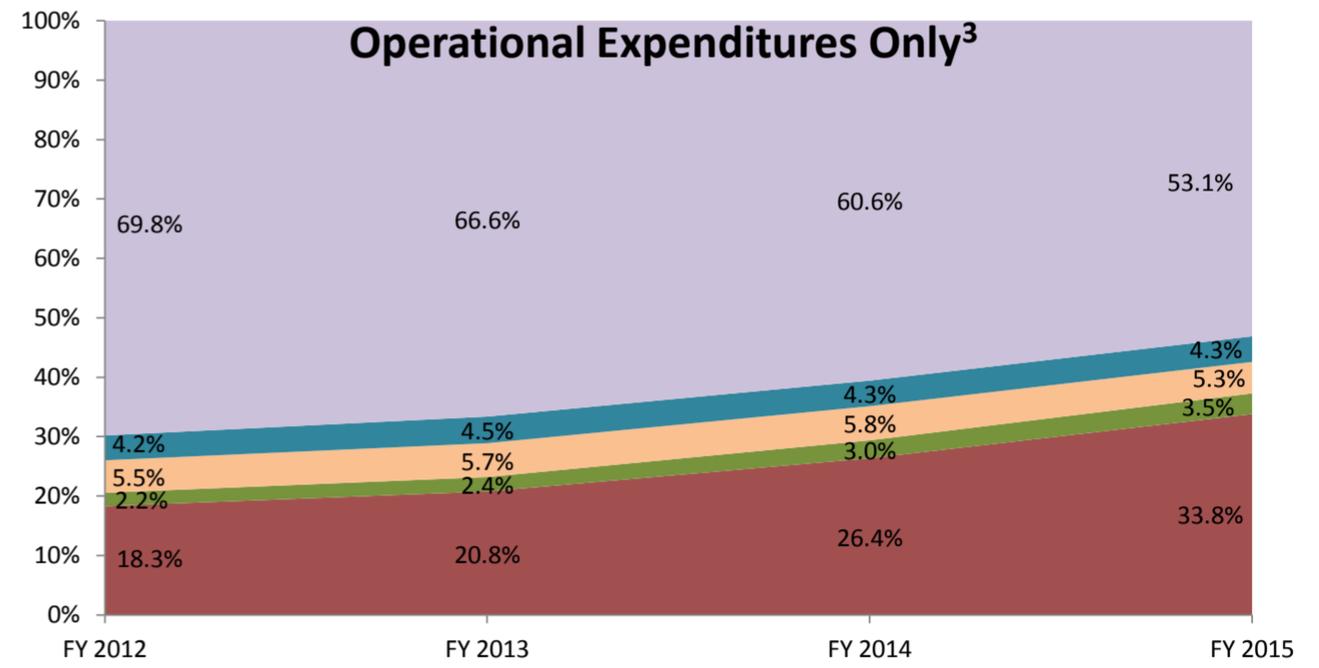
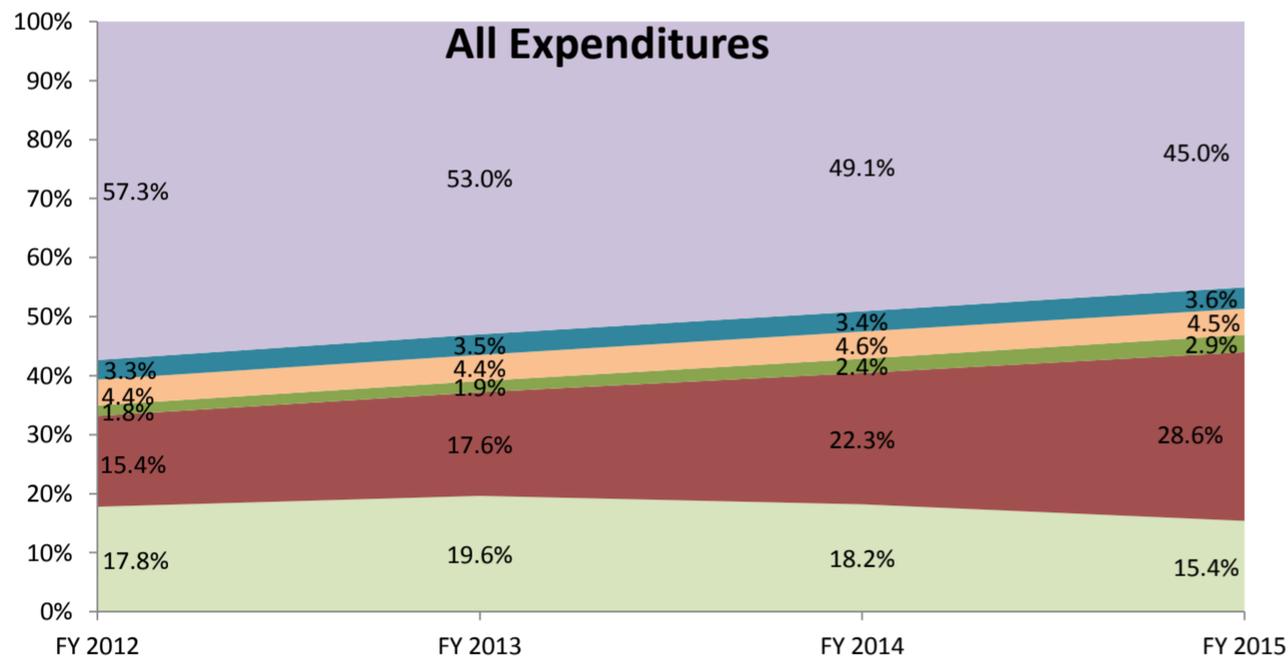


School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$22,227,060	53.8%	\$25,650,664	57.7%	\$26,433,709	57.3%	\$23,831,288	53.0%	\$22,446,243	49.1%	\$17,840,835	45.0%
Student Instructional Support	\$3,299,455	8.0%	\$3,680,238	8.3%	\$3,544,376	7.7%	\$3,563,004	7.9%	\$3,676,035	8.0%	\$3,193,562	8.1%
Total	\$25,526,515	61.8%	\$29,330,902	66.0%	\$29,978,085	65.0%	\$27,394,291	60.9%	\$26,122,278	57.1%	\$21,034,397	53.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$8,357,227	20.2%	\$7,668,842	17.3%	\$7,916,419	17.2%	\$8,748,228	19.5%	\$11,279,189	24.7%	\$12,488,315	31.5%
Non Operational	\$7,454,476	18.0%	\$7,445,995	16.8%	\$8,198,665	17.8%	\$8,829,743	19.6%	\$8,320,750	18.2%	\$6,097,040	15.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$15,811,702	38.2%	\$15,114,837	34.0%	\$16,115,083	35.0%	\$17,577,971	39.1%	\$19,599,939	42.9%	\$18,585,355	46.9%

Grand Total	\$41,338,218	\$44,445,738	\$46,093,168	\$44,972,263	\$45,722,217	\$39,619,752
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■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$121,512	NA	NA	NA
11050 Regular Programs	Full Day Kindergarten	\$75,382	\$235,424	\$630,957	\$703,352	833.1%	198.8%	11.5%
11100 Regular Programs	Elementary	\$5,318,369	\$11,921,069	\$8,749,561	\$5,385,889	1.3%	-54.8%	-38.4%
11200 Regular Programs	Middle/Junior High	\$2,370,354	\$3,536,699	\$3,321,058	\$2,898,400	22.3%	-18.0%	-12.7%
11300 Regular Programs	High School	\$2,768,517	\$4,091,443	\$4,312,872	\$3,513,281	26.9%	-14.1%	-18.5%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$167,751	\$213,977	NA	NA	27.6%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$350	\$21	\$0	NA	NA	NA
11410 Regular Programs	Vocational Education - Agriculture A	\$78,007	\$46,664	\$81,678	\$133,272	70.8%	185.6%	63.2%
11440 Regular Programs	Vocational Education - Health Occupations	\$14,666	\$19,573	\$6,740	\$0	NA	NA	NA
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$61,520	\$58,220	\$9,113	\$0	NA	NA	NA
11480 Regular Programs	Vocational Education - Industrial Education A	\$141,804	\$165,124	\$244,824	\$234,850	65.6%	42.2%	-4.1%
11630 Regular Programs	Alternative Education Programs - High School	\$145,093	\$213,939	\$129,220	\$115,179	-20.6%	-46.2%	-10.9%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$569,527	\$1,151,628	\$940,952	\$522,251	-8.3%	-54.7%	-44.5%
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$227,765	\$338,426	\$270,735	\$420,206	84.5%	24.2%	55.2%
12350 Special Programs	Physical Impairment - Homebound	\$59,378	\$44,749	\$76,040	\$77,171	30.0%	72.5%	1.5%
12510 Special Programs	Culturally Different - Communication Disorders	\$520	\$8,917	\$0	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$369,301	\$459,006	\$282,821	\$465,176	26.0%	1.3%	64.5%
12810 Special Programs	Special Education Preschool	\$133,004	\$124,659	\$39,934	\$27,943	-79.0%	-77.6%	-30.0%
12900 Special Programs	Other Special Programs	\$27,018	\$58,152	\$0	\$0	NA	NA	NA
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$0	\$4,500	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$14,155	\$0	\$3,605	\$4,364	-69.2%	NA	21.1%
14200 Summer School Programs	Middle/Junior High School	\$12,040	\$1,311	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$90,984	\$88,735	\$72,033	\$87,999	-3.3%	-0.8%	22.2%
15100 Enrichment Programs	Non-Credit	\$0	\$0	\$0	\$1,010	NA	NA	NA
16100 Remediation	Remediation Testing	\$93,577	\$116,346	\$91,514	\$92,668	-1.0%	-20.4%	1.3%
16200 Remediation	Preventive Remediation	\$108,832	\$72,469	\$48,982	\$60,601	-44.3%	-16.4%	23.7%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$189,239	\$254,774	\$205,134	\$415,005	119.3%	62.9%	102.3%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$8,479	\$11,126	\$0	\$0	NA	NA	NA
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$50,014	\$16,985	NA	NA	-66.0%
17700 Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$0	\$14,050	\$23,550	\$22,020	NA	56.7%	-6.5%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$94,412	\$372,017	\$285,334	\$354,805	275.8%	-4.6%	24.3%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$152,826	\$227,081	\$225,583	\$177,339	16.0%	-21.9%	-21.4%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$0	\$88,306	NA	NA	NA
22210 Instruction	Library/Media Services - Service Area Direction	\$120,678	\$0	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$317,780	\$444,393	\$361,613	\$345,647	8.8%	-22.2%	-4.4%
22230 Instruction	Library/Media Services - Audiovisual	\$5,186	\$0	\$0	\$0	NA	NA	NA
22240 Instruction	Library/Media Services - Educational Television	\$320	\$0	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$40,773	\$78,270	\$75,435	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$576,571	\$989,545	\$1,268,160	\$1,039,072	80.2%	5.0%	-18.1%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$2,000	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$8,616	\$4,303	NA	NA	-50.1%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$307,591	\$506,106	\$457,895	\$264,754	-13.9%	-47.7%	-42.2%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$31,497	NA	NA	NA
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$158,856	\$399	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$784,710	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$15,437,232	\$25,650,664	\$22,446,243	\$17,840,835	15.6%	-30.4%	-20.5%
Student Instructional Support								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$60,982	\$0	\$0	\$0	NA	NA	NA
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$9,944	\$0	\$0	NA	NA	NA
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$4,709	\$81,725	(\$8,063)	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$582,529	\$891,234	\$912,225	\$687,751	18.1%	-22.8%	-24.6%
21340 Students	Health Services - Nurse Services	\$117,783	\$168,395	\$187,960	\$253,931	115.6%	50.8%	35.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
21430 Students	Psychological Services - Psychological Counseling	\$72,970	\$77,090	\$117,714	\$233,501	220.0%	202.9%	98.4%	
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$121,395	\$401,261	\$360,450	\$253,678	109.0%	-36.8%	-29.6%	
21810 Students	Special Ed. Administration - Service Area Direction	\$57,235	\$78,029	\$0	\$0	NA	NA	NA	
24100 School Administration	Office of The Principal	\$1,308,879	\$1,972,560	\$2,105,750	\$1,764,703	34.8%	-10.5%	-16.2%	
Student Instructional Support Total		\$2,326,481	\$3,680,238	\$3,676,035	\$3,193,562	37.3%	-13.2%	-13.1%	
Overhead and Operational									
23120 General Administration	Board of Education - Service Area Assistants	\$22,258	\$23,648	\$22,004	\$27,436	23.3%	16.0%	24.7%	
23150 General Administration	Board of Education - Legal Services	\$22,897	\$43,524	\$34,349	\$23,893	4.3%	-45.1%	-30.4%	
23190 General Administration	Board of Education - Other Governing Body Services	\$20,108	\$35,652	\$22,489	\$24,719	22.9%	-30.7%	9.9%	
23210 General Administration	Executive Administration - Office of The Superintendent	\$393,595	\$632,983	\$603,359	\$491,002	24.7%	-22.4%	-18.6%	
23220 General Administration	Executive Administration - Community Relations	\$1,395	\$4,119	\$7,796	\$9,180	558.1%	122.9%	17.8%	
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$8,440	\$10,397	\$666	\$6,927	-17.9%	-33.4%	939.5%	
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$97,751	\$67,863	\$64,409	\$68,270	-30.2%	0.6%	6.0%	
25110 Central Services	Fiscal Services - Office of The Business Manager	\$87,547	\$94,553	\$153,909	\$215,621	146.3%	128.0%	40.1%	
25140 Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$0	\$20,350	NA	NA	NA	
25150 Central Services	Fiscal Services - Payroll Services	\$850	\$802	\$816	\$574	-32.4%	-28.4%	-29.6%	
25180 Central Services	Fiscal Services - Property Accounting	\$900	\$0	\$0	\$0	NA	NA	NA	
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$66,825	\$0	\$0	\$0	NA	NA	NA	
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,141	\$722	\$6,584	NA	477.2%	812.4%	
25400 Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$0	\$3,261	NA	NA	NA	
25710 Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$0	\$64,941	\$102,978	NA	NA	58.6%	
25750 Central Services	Personnel Services - Health Services	\$5,573	\$2,355	\$26,968	\$90,718	1527.9%	3751.8%	236.4%	
25920 Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,122	\$389	\$913	\$193	-82.8%	-50.2%	-78.8%	
25950 Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$97,244	\$68,928	NA	NA	-29.1%	
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$89,495	\$18,075	\$0	\$0	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,384,563	\$2,654,840	\$2,928,362	\$2,353,728	-1.3%	-11.3%	-19.6%	
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$198,528	\$221,947	\$223,085	\$360,419	81.5%	62.4%	61.6%	
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$118,813	\$96,423	\$87,950	\$116,864	-1.6%	21.2%	32.9%	
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$638	\$0	\$0	\$0	NA	NA	NA	
26499 Category not Specified	Other - 2007 Account Code	\$2,609	\$0	\$0	\$0	NA	NA	NA	
26600 Oper. & Maint. of Plant Serv.	Security Services	\$2,012	\$102,327	\$0	\$0	NA	NA	NA	
26700 Oper. & Maint. of Plant Serv.	Insurance	\$148,680	\$97,500	\$2,076,621	\$4,188,780	2717.3%	4196.2%	101.7%	
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$4,983	\$6,723	NA	NA	34.9%	
27010 Student Transportation	Service Area Direction	\$89,879	\$164,294	\$264,248	\$282,320	214.1%	71.8%	6.8%	
27100 Student Transportation	Vehicle Operation	\$724,240	\$1,225,351	\$1,492,832	\$1,234,908	70.5%	0.8%	-17.3%	
27300 Student Transportation	Vehicle Servicing and Maintenance	\$511,382	\$480,045	\$656,620	\$736,566	44.0%	53.4%	12.2%	
27400 Student Transportation	Purchase of School Buses	\$652,933	\$23,619	\$475,839	\$84,060	-87.1%	255.9%	-82.3%	
27500 Student Transportation	Insurance on Buses	\$39,845	\$33,320	\$43,201	\$40,813	2.4%	22.5%	-5.5%	
27700 Student Transportation	Contracted Transportation Services	\$0	\$11,746	\$6,973	\$3,389	NA	-71.1%	-51.4%	
27900 Student Transportation	Other Student Transportation Services	\$3,191	\$2,812	\$3,849	\$2,811	-11.9%	0.0%	-27.0%	
27910 Student Transportation	Bus Driver Training	\$5,233	\$1,961	\$22,747	\$10,385	98.5%	429.6%	-54.3%	
31100 Food Services Operations	Service Area Direction	\$162,322	\$196,602	\$235,218	\$308,938	90.3%	57.1%	31.3%	
31200 Food Services Operations	Food Preparation and Dispensing	\$351,787	\$600,626	\$650,000	\$567,593	61.3%	-5.5%	-12.7%	
31400 Food Services Operations	Food Purchases	\$557,362	\$678,047	\$809,310	\$908,059	62.9%	33.9%	12.2%	
31900 Food Services Operations	Other Food Services	\$120,735	\$141,881	\$196,766	\$121,325	0.5%	-14.5%	-38.3%	
Overhead and Operational Total		\$6,893,503	\$7,668,842	\$11,279,189	\$12,488,315	81.2%	62.8%	10.7%	
Non Operational									
33100 Community Service Operations	Direction of Community Services	\$16,069	\$5,927	\$647	\$157	-99.0%	-97.4%	-75.8%	
33200 Category not Specified	Community Recreation	\$0	\$0	\$698	\$147	NA	NA	-78.9%	
33400 Category not Specified	Athletic Coaches	\$75,152	\$83,281	\$83,079	\$855	-98.9%	-99.0%	-99.0%	

School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
33500 Category not Specified Welfare Activities Services	\$0	\$13,547	\$0	\$0	NA	NA	NA				
33940 Other Community Services Child Care Services	\$0	\$0	\$0	\$53,876	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$28,000	\$27,500	\$66,004	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$0	\$13,250	\$620,785	\$180,476	NA	1262.1%	-70.9%				
44000 Category not Specified Educational Specifications Dev.	\$132,300	\$0	\$5,000	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$413,402	\$130,701	\$693,117	\$107,389	-74.0%	-17.8%	-84.5%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$274,663	\$87,535	\$0	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$86,697	\$146,094	\$174,531	\$189,682	118.8%	29.8%	8.7%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$289,029	\$301,612	\$252,127	\$195,097	-32.5%	-35.3%	-22.6%				
49000 Category not Specified Other Facilities Acq. and Construction	\$23,768	\$13,930	\$22,281	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$0	\$0	\$60,000	\$907,750	NA	NA	1412.9%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$62,223	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$257,740	\$1,378,555	\$24,759	\$4,025	-98.4%	-99.7%	-83.7%				
52200 Interest on Debt Temporary Loans	\$81,813	\$99,099	\$26,444	\$101,931	24.6%	2.9%	285.5%				
53100 Lease Rental Buildings-Principal	\$5,484,246	\$4,653,901	\$5,884,126	\$4,096,734	-25.3%	-12.0%	-30.4%				
53200 Lease Rental Equipment-Principal	\$260,497	\$491,063	\$318,674	\$232,826	-10.6%	-52.6%	-26.9%				
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$26,256	\$25,587	NA	NA	-2.5%				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$0	\$507	NA	NA	NA				
Non Operational Total					\$7,423,375	\$7,445,995	\$8,320,750	\$6,097,040	-17.9%	-18.1%	-26.7%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$217,669	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$38,165	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$152,040	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$1,237	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$944,962	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$172,225	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$230,981	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$5,579	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$24,272	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$4,786	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$14,061	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$160	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$3,969,292	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$741,538	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$1,054,377	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$23,614	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$10,705	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$2,124	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$1,522	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$69	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,622,929	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$14,136	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$10,742	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$441	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$9,257,626	\$0	\$0	\$0	NA	NA	NA